

forming a first mask having openings therein on a surface of said silicon
containing substrate,

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concl'd
implanting oxygen through said openings in said first mask into said substrate,

and

annealing said substrate to form a plurality of first buried oxide regions below a
silicon contain layer, said first buried oxide regions and said silicon containing layer are
located in said substrate, whereby said spaced apart silicon-on-insulator regions are
formed.

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53. (Amended) The method of claim 51 further including the step of covering a
portion of at least one trench having sidewalls that extend to a common bottom wall with
said first mask to prevent formation of a buried oxide layer with respect to said sidewalls
and common bottom wall of said at least one trench.

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55. (Amended) The method of claim 53 further including the step of forming an
electrical contact on the sidewalls and bottom of said at least one trench.

REMARKS

Favorable reconsideration and allowance of the claims of the present
application are respectfully requested.

In the present Office Action, Claims 51-56 stand rejected under 35 U.S.C.
§112, second paragraph, as allegedly indefinite for failing to particularly point out and
distinctly claim the subject matter applicant regards as the invention.

In particular, the Examiner states that in Claim 51, lines 7-12 "it is unclear
how the oxygen ions are implanted so that they pass through the sidewalls of the trench